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FISCAL IMPACT STATEMENT

LS 7367

BILL NUMBER: HB 1004

NOTE PREPARED: Feb 14, 2011

BILL AMENDED:

SUBJECT: Access to State Financial Data.

FIRST AUTHOR: Rep. Turner

FIRST SPONSOR:

BILL STATUS: CR Adopted - 1st House

FUNDS AFFECTED: X **GENERAL**
DEDICATED
FEDERAL

IMPACT: State & Local

Summary of Legislation: This bill requires the Auditor of State and the Office of Management and Budget to work with the Office of Technology to establish and post on the Internet a web site with a data base of: (1) state expenditures and fund balances; (2) property owned by the state; and (3) expenditures and fund balances for educational institutions, local governments, and local schools.

Effective Date: Upon passage.

Explanation of State Expenditures: *Summary* - This bill requires the Auditor of State and the Office of Technology to provide a data base website that includes state expenditures, fund balances, and property owned by the state. This database can be added to the Indiana Transparency Portal. The portal currently provides a link to a search tool for state contracts, grants, and leases, and will provide an expenditure search tool by state agency in the near future. Any additional expense resulting from this bill should be minimal because the Auditor of State and Office of Technology are already working to provide access to state financial data through the Indiana Transparency Portal.

The bill requires the Department of Education, the Office of Management and Budget, and the Commission for Higher Education to develop criteria for gathering data and to assist in gathering financial data for public schools, political subdivisions, and state educational institutions. This provision may increase expenses for these state agencies.

All other state agencies and state educational institutions should not be significantly affected because the bill does not require a state agency or state educational institution to record information or expend resources for the purpose of computer programming to make information reportable. The bill does require state agencies

to cooperate with the Auditor and provide the information necessary for the Auditor to compile the data base. It is estimated that all state agencies currently have the information needed for the data base.

Background Information - The Auditor of State launched the Indiana Transparency Portal in 2010. This website currently provides the following data to the public: state contracts; state employee salaries; budget information; revenue data; local government information; state debt authority overview; performance information; and American Recovery and Reinvestment Act (ARRA) information. This website is expected to provide local government annual financial reports and an expenditure search tool by the end of 2010. In 2011, the Auditor of State's office expects to provide program performance results by associated budget, agency, or program, and a single search tool that provides a program's budget, expenditures, and performance results. Future projects for the transparency site will be to include state university spending and K-12 spending.

Explanation of State Revenues:

Explanation of Local Expenditures: The bill does require public schools and political subdivisions to cooperate with the Office of Management and Budget and provide the information necessary to compile the data base. Political subdivisions and public schools should not be significantly affected because the bill does not require them to record information or expend resources for the purpose of computer programming to make information reportable.

Explanation of Local Revenues:

State Agencies Affected: Auditor of State; Office of Technology; Office of Management and Budget; Department of Education; Commission for Higher Education.

Local Agencies Affected:

Information Sources: www.transparency.in.gov.

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